

Schedule 5 – Transfer of Property to an Eligible Donee

Complete a separate Schedule 5 for each eligible donee.

An eligible donee is a charity that meets the following criteria at the time the property was transferred to them:

- (a) It is a “registered charity” under the *Income Tax Act*.
- (b) More than half of the members of its board of directors/trustees deal at arm’s length with each member of the board of directors/trustees of the revoked charity.
- (c) It has filed all its annual information returns (T3010 and T3010A).
- (d) It is not subject to a suspension of its tax-receipting privileges.
- (e) It has no unpaid liabilities under the *Income Tax Act* or the *Excise Tax Act*.
- (f) It is not the subject of a certificate under the *Charities Registration (Security Information) Act*.

Certification of eligibility

I hereby certify that _____ met all the criteria listed
 (Receiving charity) (BN/registration number)
 above and was therefore an eligible donee at the time the property listed below was transferred to it.

 Name of authorized representative of eligible donee

 Date

 Signature

() _____
 Telephone number

Description of transferred property	Date of transfer	Eligible amount transferred
Total eligible amount transferred (Transfer this total to line 500 of the Summary of calculations)		502 \$

If the charity transferred property to more than one eligible donee, add the amount reported at line 502 in each completed Schedule 5, and then transfer this combined total to line 500 of the Summary of calculations.